EXHIBIT No. 11

DECLARATION OF PAUL HOLT

- 1. In 2002, I was the Director of North American Sales for the Motorola Computer Group. In approximately June 2003, my job responsibilities changed, and in July 2003 I became the Nortel Global Account Director for the Motorola Computer Group.
- 2. In the Fall of 2002, I was involved in discussions with J-Squared Technologies, Inc. ("J-Squared Canada") that resulted in a Manufacturer's Representative Agreement between the Motorola Computer Group and J-Squared Canada ("the Agreement"). However, I was not directly involved in negotiating the details of that Agreement.
- 3. At the time of my discussions with J-Squared Canada in the Fall of 2002, Motorola intended to use manufacturer's representatives along with its in-house and distributor sales channels. It was my hope that the relationship between Motorola and J-Squared Canada would be long lasting. But, I understood that the specific terms set forth in the written Agreement were what governed the parties' rights and obligations under the contract. My understanding was that pursuant to the terms of the Agreement, either Motorola Computer Group or J-Squared Canada could utilize the termination provisions stated in the Agreement, or could choose not to renew the Agreement.
- 4. I did not make any promises to J-Squared Canada that the duration of the Agreement would be anything other than as stated in the Agreement.
- 5. I am not aware of any promises having been made by the Motorola Computer Group to J-Squared Canada or any other manufacturer's representative that the duration of their Manufacturer's Representative Agreement would be anything other than in accordance with the terms stated in their respective written agreements.
- 6. I did not make any misrepresentations to J-Squared Canada or any other manufacturer's representative.
- 7. I am not aware of any misrepresentations having been made by the Motorola Computer Group to J-Squared Canada or any other manufacturer's representative.
- 8. I was not involved in the Motorola Computer Group's decision not to renew the Agreement with J-Squared Canada.
- 9. I was not involved in the Motorola Computer Group's decision to terminate any of its agreements with any manufacturer's representative.
- 10. I was not involved in the review conducted by the Motorola Computer Group in 2003 and 2003 of the performance of its manufacturer's representatives.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on September 16, 2004.

This is

Exhibit No. 105

on the examination of:

William Paw Holt in

J-Squared Motorola

held on Dec. 08.2005

VICTORY VERBATIM 44

Reporting Services

Toronto. Ont